

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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**ATATEKS FOREIGN TRADE LTD, JORDAN
and ATATEKS DIS TICARET A.S.,**

Plaintiffs,

-against-

**PRIVATE LABEL SOURCING, LLC
and SECOND SKIN, LLC,**

Defendants.
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Index No. 07 Civ. 6665 (HB)

**DECLARATION OF CHRISTINE DENTE IN SUPPORT OF MOTION FOR
PARTIAL SUMMARY JUDGMENT DISMISSING DEFENDANT SECOND SKIN, LLC**

CHRISTINE DENTE hereby declares subject to the penalties of perjury pursuant to 28 U.S. C. § 1746:

1. I am the 50% owner of Defendant Private Label Sourcing, LLC (“Defendant PLSL”) and the sole owner of Defendant Second Skin, LLC (“Defendant Second Skin”).
2. Defendant PLSL is a Delaware limited liability company that acts as a purchasing agent of women’s apparel for Target Stores and other retail outlets. Defendant PLSL is owned in equal shares by a Hong Kong company by the name of Jetwell Garments, LT and me. Defendant PLSL was formed in 2001 by one Mr. Bruce Allen and me. Attached to this Declaration as Exhibit 1 are copies of certain documents regarding the formation of Defendant PLSL.
3. Defendant Second Skin is a New Jersey limited liability company that is registered to do business, and has its principal place of business, in New York. Defendant Second Skin’s New Jersey Certificate of Formation is attached to this Declaration as Exhibit 2. Defendant Second Skin was formed in 2005 by Christine Dente to market her consulting services, including to Atateks (see my deposition, p. 39).

4. Defendant Second Skin has pursued different business opportunities and has different sourcing agents than Defendant PLSL. No monies or other assets have ever been transferred from Defendant Private Label to Defendant Second Skin. (See my deposition, p. 126.) Defendant Private Label and Defendant Second Skin each maintain its own separate books and records, and Defendant Private Label and Defendant Second Skin have different employees. (See my deposition, p. 106.)

4. In 2002, Defendant PLSL was introduced to Plaintiffs by Imer Basul, an agent for factories that produce women's apparel in Turkey. Defendant PLSL had a Purchase Order business with Plaintiffs; there was no master contract. (See my deposition, p. 61.) Defendant PLSL, representing Target Stores, placed orders for women's apparel with Plaintiffs. Each of these orders was represented by a Purchase Order, which indicated, among other information, the style of garment, the total number of pieces, the price per piece, the shipping date, and the method of payment.

5. There were two ways that these Purchase Orders were paid. First, the majority of the Purchase Orders were paid by a direct Letter of Credit ("L/C") from Target Stores. Second, Defendant Private Label financed the sale of garments manufactured by Plaintiffs made to order for Target Company upon Defendant PLSL's Purchase Orders; Plaintiffs shipped these goods to Defendant PLSL's warehouse and issued invoices for the amount due for the goods to Defendant PLSL. (See my deposition, pp. 93-94, 121.)

6. Throughout the time Plaintiffs and Defendant PLSL engaged in a business relationship, Plaintiffs at times failed to produce and/or shipment of garments in compliance with the terms of the Purchase Orders. As a result, there were charge-backs for late goods, cancelled orders, expediting charges, inferior quality, Target store level returns, and other issues with the

goods manufactured by Plaintiffs that prevented Defendant PLSL from delivering goods of a sufficient quality to Target Company by the contract date. Attached to this Declaration as Exhibit 3 are e-mails with Target concerning late shipments and cancellations that resulted in charge-backs (see my deposition, pp. 50, 74, 119).

7. Plaintiffs manufacturing relationship was exclusively with Defendant PLSL. Defendant Second Skin did not issue any Purchase Orders to Plaintiffs. Shown to me at my deposition were all the Purchase Orders produced by Plaintiffs in this case and none were from Defendant Second Skin. (These Purchase Orders were marked at the deposition of Ilhan Arslan as Exhibit 1 and at my deposition, p. 55, as Exhibit 502.) Plaintiffs did not issue any invoices to Defendant Second Skin; attached as Exhibit 4 to this Declaration are the invoices issued to Defendant Private Label and produced by Plaintiffs. Defendant Second Skin did not make any payments for garments to Plaintiffs. Plaintiffs did not ship any goods to Defendant Second Skin; Plaintiffs did not make any kind of seamless garments for Defendant Second Skin (see my deposition, p. 25). Plaintiffs did not receive any charge-backs from, nor issue any refunds for goods to, Defendant Second Skin. The only payments made by Plaintiffs to Defendant Second Skin were commission payments for Christine Dente's consulting services and not for product (see my deposition, pp. 19-22, 38).

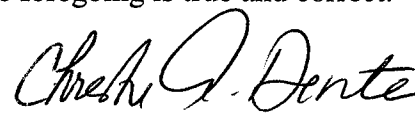
8. Target Company never made any payment to Defendant Second Skin for goods manufactured and shipped by Plaintiffs. Defendant PLSL was "factored," or had transferred the right to its receivables from Target Company to BB&T Bank. Attached as Exhibit 5 is the Factoring and Security Agreement with BB&T Bank. Target Company made all payments to BB&T for any goods that were manufactured by Plaintiffs on Defendant PLSL's Purchase Orders. No payments were made to Defendant Second Skin with respect to garments

manufactured by Plaintiffs. What money that Defendant Second Skin received later in 2007 from Target had to do with unrelated products manufactured by factories other than Plaintiffs'.

9. Defendant PLSL is still in business, and the value of Defendant PLSL's assets is greater than the liability of its existing debts. Attached to this Declaration as Exhibit 6 are tax returns for Defendant PLSL for the years 2003 through 2006.

I declare under the penalty of perjury that the foregoing is true and correct.

**Dated: New York, New York
June 3, 2008**


____/s/ Christine Dente____
Christine Dente